



Ancillary Document Review Supplement
(This form must be filled out electronically.)

This form is to be used when reviewing interpretive and/or policy statement(s) in conjunction with the review of a rule.

Interpretive and/or policy statements are issued by the Department of Revenue under authority of RCW 34.05.230. These statements explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. These statements include documents such as Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs).

All responses should be in **bold** format.

Interpretive or policy statement(s) being reviewed (provide number and title):

ETA 063.04.231 Transfer and Loading Stations

ETA 065.04.231 Transfers from Tank Farms to Bulk Plants

ETA 151.04.231 Wholesaling Functions Tax on Distributions Between Retail Stores

ETA 359.04.231 Inventory Transfers to Branches Prior to Opening

Date issued: **ETA 063 & 065—July 15, 1966**

ETA 151—August 12, 1966

ETA 359—June 5, 1970

Reviewer: **JoAnne Gordon**

Date reviewed: **January 7, 2003**

This review is in conjunction with the review of the following rule(s) (provide WAC number(s) and title(s)): **WAC 458-20-231 Tax on internal Distribution**

Briefly explain the subject matter of the document(s):

ETA 063.04.231 explains that the internal distributions tax (also referred to as the wholesaling functions tax) applies to transfers of products from a manufacturing plant to a transfer a loading station. ETA 065.04.231 explains that the wholesaling functions tax applies to the value of products distributed from tank farms to bulk plants. ETA 151.04.231 explains that distributions from 4 retail outlets that also act as warehouses for one another are subject to the wholesaling functions tax. ETA 359.04.231 explains that transfers of inventory to a branch outlet before that outlet open are also subject to the tax.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify



		the incorrect citation below and provide the correct citation.)
X		Does the document provide information not currently in a rule, other interpretive or policy statement, or WTD?
	X	Is the document providing the result(s) that it was originally designed to achieve?

If the answer is "no" to any of the questions above, provide a brief explanation for that response.

The internal distribution B&O tax was eliminated effective July 1, 1998. These documents provide information that is no longer useful.

Review Recommendation:

- _____ **Amend**
- X** **Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- _____ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)

Briefly explain your recommendation: Because the internal distribution tax was eliminated and the statutory period for assessments and refunds has passed, the ETAs noted above are unnecessary.

Manager action: Date: 4/28/03

AL Reviewed and accepted recommendation